

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2027-025
September 2026

LAKE COUNTY DISTRICT SCHOOL BOARD



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2025-26 fiscal year, Diane S. Kornegay served as Superintendent of the Lake County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Bill Mathias, Chair from 11-10-25, Vice Chair through 11-9-25	1
Tyler Brandeburg, Chair through 11-9-25	2
Mark Dodd	3
Mollie Cunningham	4
Dr. Stephanie Luke, Vice Chair from 11-10-25	5

The Auditor General conducts audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

The team leader was Nicholas DeCandia, CPA, and the audit was supervised by Jeffrey Brizendine, CPA.

Please address inquiries regarding this report to Edward A. Waller, CPA, Audit Manager, by e-mail at tedwaller@aud.state.fl.us or by telephone at (850) 412-2887.

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LAKE COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Lake County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2024-010. Our operational audit disclosed the following:

Finding 1: District school safety procedures need improvement to ensure that all school resource officers have completed the required mental health crisis intervention training.

Finding 2: District controls over negotiating, monitoring, and documenting the reasonableness of construction management entity general condition costs need to be established.

Finding 3: District controls over purchasing card cancellations could be enhanced.

Finding 4: District records did not always demonstrate compliance with State law requiring the prompt acknowledgement of and good faith response to public records requests.

Finding 5: Contrary to State law, the District did not post all fiscal transparency information on the District Web site.

Finding 6: As of May 2026, the District information technology (IT) disaster recovery plan had not been tested since the District transitioned to IT cloud-based systems in 2023.

BACKGROUND

The Lake County School District (District) is part of the State system of public education under the general direction of the Florida Department of Education and is governed by State law and State Board of Education rules. Geographic boundaries of the District correspond with those of Lake County. The governing body of the District is the Lake County District School Board (Board), which is composed of five elected members. The appointed Superintendent of Schools is the Executive Officer of the Board. During the 2025-26 fiscal year, the District operated 47 elementary, middle, high, and specialized schools; sponsored 13 charter schools; and reported 53,511 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: School Safety – School Resource Officers

State law¹ requires the Board and Superintendent partner with local law enforcement agencies to establish or assign one or more safe-school officers, such as school resource officers (SROs), at each school facility. SROs must be certified law enforcement officers and are required to complete mental health crisis intervention training using a curriculum developed by a national organization with expertise

¹ Section 1006.12, Florida Statutes.

in mental health crisis intervention. Effective District oversight of school safety measures include verifying that safe-school officers have completed this required training.

To ensure that at least one safe-school officer was at each school during the 2025-26 school year, the Board and District charter schools contracted with law enforcement agencies for 77 SROs and employed other safe-school officers. As part of our audit, we requested evidence that 24 selected SROs had completed the mental health crisis intervention training. While District personnel provided records confirming that 4 SROs completed the required training, District personnel did not provide records to evidence that the other 20 SROs had completed the training.

While the contracts with the law enforcement agencies required the SROs to remain familiar with school safety legislation, the contracts did not require the agencies to provide evidence that SROs completed the required training and District procedures did not require verification that the training was completed. District personnel indicated that they relied on the law enforcement agencies to ensure that the training was completed; however, this reliance provides limited assurance that SROs completed the training. Without effective controls verifying completion of the training, the District cannot demonstrate compliance with State law or that appropriate measures have been taken to protect students and staff.

Recommendation: The District should strengthen procedures to ensure and demonstrate compliance with State school safety laws. Enhancements should include contract provisions requiring each law enforcement agency to provide evidence that SROs completed the required training and District procedures requiring and ensuring that District personnel document verification of the completed training.

Finding 2: General Conditions Costs

Guaranteed maximum price (GMP) contracts typically include provisions for general conditions costs that are not directly associated with a particular activity and may include costs relating to labor supervision, temporary offices and utilities, travel expenses, clean-up, permits, and testing. Established policies and procedures that provide appropriate guidance for effectively negotiating, monitoring, and documenting the reasonableness of general conditions costs are essential to ensure that potential cost savings are realized under GMP contracts.

Such policies and procedures should include, for example, documented comparisons of proposed general conditions costs to those of similar projects, including similar projects at other school districts, and negotiations with the construction management entity (CME) to determine a reasonable amount for those costs. Through April 2026, the District incurred cumulative expenditures totaling \$150.6 million for seven ongoing construction projects.

As part of our audit, we selected two construction management projects with GMP contracts totaling \$73.6 million, including \$4.2 million for general conditions costs, to evaluate District controls. Although we requested, District records were not provided to demonstrate the effectiveness of the District's general conditions negotiating and monitoring process. According to District personnel, the District had not established policies and procedures over this process. Without such, the District may be limited in its ability to monitor the reasonableness of general conditions costs, determine the propriety of CME pay requests for general conditions costs, and realize cost savings associated with general conditions costs in GMP contracts.

Recommendation: The District should establish policies and procedures for negotiating, monitoring, and documenting the reasonableness of general conditions costs. Such policies and procedures should require documentation of the methodology used and factors considered in negotiating general conditions costs.

Finding 3: Purchasing Card Cancellations

The District uses purchasing cards (P-cards) to provide a cost-effective, convenient, and decentralized method for employees to make purchases on behalf of the District. According to the District *Purchasing Card Policies and Procedures*, site administrators must recover P-cards from cardholders upon resignation, termination, or transfer to another site, and forward the cards to the P-card Administrator. The P-card Administrator must cut the cards in half and notify the Finance Department to close the accounts. Before accounts are closed, the accounts may be suspended to prevent charges and allow for reconciliation of any outstanding charges. Timely cancellation or suspension of P-cards when a cardholder separates from employment is essential to prevent misuse.

For the period July 1, 2025, through March 30, 2026, District P-card expenditures totaled \$2.4 million and 241 P-cards were in use. As part of our audit, we examined District records for the 19 cardholders who separated from District employment and found that 14 P-cards were not canceled until 21 to 287 days, an average of 86 days, after the cardholders' employment ended. We also found that one P-card incurred a charge of \$199 for a recurring cloud storage subscription 50 days after the cardholder's employment ended.

District personnel indicated that they believed the bank promptly suspended the 14 P-cards; however, despite our request, District personnel did not provide records confirming the suspensions. Additionally, through our audit procedures, we verified that the \$199 charge was a legitimate District expenditure. Nevertheless, delayed P-card cancellations or suspensions increase the risk of P-card misuse and may hinder the District's ability to resolve charges that result from such misuse.

Recommendation: The District should strengthen procedures to demonstrate that P-cards are promptly canceled or suspended when a cardholder separates from employment.

Finding 4: Public Records Requests

State law² requires that a custodian of public records, or his or her designee, promptly acknowledge requests to inspect or copy records and respond to such requests in good faith. Board policies³ promote timely and appropriate responses to records requests and District procedures⁴ require that requests be recorded on a public records log, scanned and saved in the public records folder, and e-mailed to the appropriate District personnel for resolution.

Our audit procedures found that, while the public records log identified the requester name, contact information, request date, requested information description, and status as completed or pending, the log did not identify response completion dates. Moreover, District procedures did not require effective,

² Section 119.07(1)(c), Florida Statutes.

³ Board Policy 8310, *Public Records*.

⁴ *Standard Operating Procedures Public Records Request Handling*.

documented communication during the public records request and response process, nor did they specify the expected time frames for completing requests to ensure timeliness. Specifically, the procedures did not require and ensure that:

- All public records requests are promptly acknowledged to requesters.
- Documented communication of the expected response date, including any justifiable delays, is promptly provided to requesters.
- Responses to public records requests are made by the expected response date, or by a revised response date supported by documented justification and supervisory approval.
- Acknowledgements to requesters, expected response dates, and the status of responses to public records requests are properly recorded on the public records log.

During the period July 2025 through April 2026, District personnel recorded 353 public records requests on the public records log. To evaluate whether the District responded promptly to those requests, we requested District records supporting 20 selected requests, including 10 completed and 10 pending requests.⁵ District personnel provided e-mails showing that responses to 6 of the 10 completed requests were processed within 17 days; however, District records were not provided to demonstrate when the other 4 requests were completed. Additionally, because District records lacked essential information documenting communications with requesters and the District response process, we could not determine whether the individuals who made the 4 completed requests or the 10 pending requests knew their requests had been received and were being processed.

District personnel indicated that employee turnover contributed to the missing documentation and noted that they were working with the Information Technology (IT) Department to improve the entire public records request process to enhance efficiency and compliance. Effective communication during the process, along with prompt, thorough responses, supports compliance with State law, improves transparency and accountability, and fosters public trust.

Recommendation: The District should enhance procedures to ensure that public records requests are promptly acknowledged and that responses are made in good faith, as required by State law. Enhancements should include revisions to District procedures to ensure that:

- All public records requests are promptly acknowledged to requesters.
- The expected response date and any justifiable delays are promptly communicated to requesters.
- Responses to public records requests are provided by the expected response date or by a revised date supported by documented justification and supervisory approval.
- Acknowledgements to requesters, expected response dates, and the status of responses to public records requests are properly recorded on the public records log.

Finding 5: Fiscal Transparency

To promote responsible spending, more citizen involvement, and improved accountability, it is important for the District to provide easy access to its budget and related information. Pursuant to State law,⁶ the

⁵ The pending requests as of May 12, 2026, had been outstanding 22 to 62 days or an average of 43 days.

⁶ Section 1011.035(2), Florida Statutes.

District must post on its Web site, for each public school within the District and for the District, certain graphical representations of summary financial efficiency data and fiscal trend information for the previous 3 years. Specifically, the District Web site must show fiscal trend information for the previous 3 years on the:

- Ratio of full-time equivalent (FTE) students to FTE instructional personnel.
- Ratio of FTE students to FTE administrative personnel.
- Total operating expenditures per FTE student.
- Total instructional expenditures per FTE student.
- General administrative expenditures as a percentage of total budget.
- Rate of change in the general fund's ending fund balance not classified as restricted.

At the time of our review in March 2026, the District Web site did not include the required graphical representations for the 2023-24 and 2024-25 fiscal years because District personnel had inadvertently overlooked posting the information. Subsequent to our inquiry, in July 2026 District personnel updated the Web site for all required graphical representations. Providing the required financial efficiency data and fiscal trend information in a timely manner enhances citizen involvement and the ability to analyze, monitor, and evaluate fiscal outcomes.

Recommendation: The District should continue efforts to comply with statutory transparency requirements by timely posting all required information on the District Web site.

Finding 6: Information Technology Disaster Recovery

An essential component of an effective internal control system over IT operations is a disaster recovery plan designed to help minimize data and asset loss in the event of a major hardware or software failure. A disaster recovery plan should identify key recovery personnel; critical data, processes, and applications; steps for reestablishing connectivity with the host vendor; and detailed recovery procedures. In addition, the District should periodically test these elements to identify any gaps and ensure proper execution during an actual disruption.

The District transitioned to a cloud-based student information system in July 2023 and to cloud-based finance and human resource enterprise resource planning systems in November 2023. Our audit procedures found that, while the District appropriately updated its disaster recovery plan in October 2025, as of May 2026, the plan had not been tested since the District transitioned to the cloud-based systems. District personnel indicated that testing had not occurred due to employee turnover and restructuring within the IT Department. Without appropriate testing, the District's ability to minimize the impact of, and recover promptly from, a disaster or disruption of IT operations may be hindered.

Recommendation: The District should test the disaster recovery plan at least annually to demonstrate the ability to continue critical operations in the event of hardware or software failure.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2024-010.

OBJECTIVES, SCOPE, AND METHODOLOGY

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from March 2026 through July 2026 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This operational audit focused on selected District processes and administrative activities. For those areas, our audit objectives were to:

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of records and reports, and safeguarding of assets, and identify weaknesses in those controls.
- Determine whether management had taken corrective actions for findings included in our report No. 2024-010.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for those areas included within the scope of the audit, weaknesses in management's internal controls significant to our audit objectives; instances of noncompliance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; identifying and evaluating internal controls significant to our audit objectives; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency

and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included the selection and examination of transactions and records, as well as events and conditions, occurring during the 2025-26 fiscal year audit period, and selected District actions taken prior and subsequent thereto. Unless otherwise indicated in this report, these records and transactions were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

In conducting our audit, we:

- Reviewed applicable State laws, State Board of Education (SBE) rules, Board policies, District procedures, and other guidelines, and interviewed District personnel to obtain an understanding of applicable processes and administrative activities and the related requirements.
- Reviewed Board information technology (IT) policies and District procedures to determine whether the policies and procedures addressed certain important IT control functions, such as security, systems development and maintenance, network configuration management, logging and monitoring, and system backups.
- Evaluated District procedures for maintaining and reviewing employee access to IT data and resources. We examined selected user access privileges to District enterprise resource planning (ERP) system human resources (HR) and finance applications to determine the appropriateness and necessity of the access privileges based on employee job duties and user account functions and whether the access privileges prevented the performance of incompatible duties. Specifically, we examined District records supporting the:
 - 47 accounts with update access privileges to selected critical ERP system HR application functions.
 - 28 accounts with update access privileges to selected critical ERP system finance application functions.

We also examined the administrator account access privileges granted and procedures for oversight of administrative accounts for the applications to determine whether these accounts had been appropriately assigned and managed.

- Evaluated District procedures to prohibit former employee access to electronic data files. Specifically, we examined District records supporting selected user access privileges for 40 of the 799 employees who separated from District employment during the period July 2025 through February 2026 to determine whether the access privileges were promptly deactivated.
- Determined whether the District had a comprehensive IT disaster recovery plan in place that was designed properly, operating effectively, and had been recently tested.
- Examined selected application security settings to determine whether authentication controls were configured and enforced in accordance with IT best practices.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers. Specifically, we examined the access privileges of the 86 employees who had access to sensitive personal student information, to evaluate the

appropriateness and necessity of the access privileges based on each employee's assigned job duties.

- Examined District records and inquired of District personnel to determine whether the District had expenditures or entered into any contracts under the authority granted by a state of emergency declared or renewed during the audit period.
- From the population of 353 public record requests received during the period July 2025 through April 2026, examined supporting documentation for 20 selected requests to determine whether the District had established effective controls to demonstrate compliance with Chapter 119, Florida Statutes.
- Examined the District Web site to determine whether the proposed, tentative, and official budgets for the audit period were prominently posted pursuant to Section 1011.035(2), Florida Statutes. In addition, we determined whether the District Web site contained, for each public school within the District and for the District, the required graphical representations of summary financial efficiency data and fiscal trend information for the previous 3 years, and a link to the Web-based fiscal transparency tool developed by the Florida Department of Education (FDOE).
- Examined District records for the audit period to determine whether District procedures for preparing the budget were sufficient for monitoring expenditures.
- Pursuant to Section 1013.64(6)(d)2., Florida Statutes, obtained from the FDOE the 2024 cost of construction report of District student station costs. We examined District records for the construction project completed during the 2024 calendar year to determine whether the District accurately reported student station costs and complied with the student station cost limits established by Section 1013.64(6)(b)1., Florida Statutes.
- From the population of expenditures totaling \$36.3 million and transfers totaling \$1.8 million during the period July 2025 through February 2026 from nonvoted capital outlay tax levy proceeds, Public Education Capital Outlay funds, and other capital project funds, examined documentation supporting selected expenditures and transfers totaling \$14.1 million and \$61,723, respectively, to evaluate District compliance with the restrictions imposed on the use of these resources, such as compliance with Section 1011.71(2), Florida Statutes.
- Examined District records to determine whether the Board had adopted appropriate school safety policies and the District implemented procedures to ensure the health, safety, and welfare of students and compliance with Sections 1006.07, 1006.12, and 1011.62(12), Florida Statutes.
- Examined District records to determine whether the Board had adopted appropriate mental health awareness policies and the District had implemented procedures to promote the health, safety, and welfare of students and ensure compliance with Sections 1012.584 and 1011.62(13), Florida Statutes, and SBE Rule 6A-1.094124, Florida Administrative Code.
- From the seven significant construction projects ongoing through April 2026 with cumulative expenditures totaling \$150.6 million, selected two construction management projects with guaranteed maximum price contracts totaling \$73.6 million and examined documentation for selected project expenditures totaling \$1.2 million to determine compliance with Board policies, District procedures, and applicable provisions of State law and rules. Specifically, we examined District records to determine whether:
 - The construction manager was properly selected pursuant to Section 255.103, Florida Statutes.
 - District personnel properly monitored subcontractor selections and licenses.
 - The architects were properly selected pursuant to Section 287.055, Florida Statutes, and adequately insured.

- Appropriate Board policies and District procedures addressing the negotiation and monitoring of general conditions costs had been established.
- Documentation supporting the selected payments was sufficient and complied with the contract provisions.
- The projects progressed as planned consistent with established benchmarks, and were cost effective, and the contractors performed as expected.
- The District made use of its sales tax exemption to make direct purchases of materials or documented justification for not doing so.
- Reviewed the District's 5-year facilities work plan for the audit period and determined whether the District maintained records that supported the information reported in the plan.
- Examined District records for the audit period to determine whether District procedures were effective for timely distributing the correct amount of local capital improvement funds to the District's charter schools, pursuant to Section 1013.62(3), Florida Statutes.
- Examined District records for the audit period for 15 employees and 15 contractor workers selected from the population of 6,684 employees and 1,074 contractor workers to assess whether individuals who had direct contact with students were subjected to the required fingerprinting and background screening.
- Evaluated Board policies and District procedures addressing the ethical conduct of school personnel, including reporting responsibilities related to employee misconduct which affects the health, safety, or welfare of a student, and the investigation responsibilities for all reports of alleged misconduct to determine whether those policies and procedures were effective and sufficient to ensure compliance with Section 1001.42(6) and (7)(b)3., Florida Statutes.
- Evaluated the effectiveness of Board policies and District procedures for reporting to the FDOE personnel subject to the disqualification list in accordance with SBE Rule 6A-10.084, Florida Administrative Code.
- Examined Board policies, District procedures, and related records supporting school volunteers for the audit period to determine whether the District searched prospective volunteers' names against the Dru Sjodin National Sexual Offender Public Web site maintained by the United States Department of Justice, as required by Section 943.04351, Florida Statutes.
- From the population of payments totaling \$16.8 million during the period July 2025 through March 2026 related to 107 contracts for services, examined supporting documentation, including the contract documents, for 15 selected contracts with payments totaling \$9.2 million to determine whether:
 - The District complied with applicable competitive selection requirements (e.g., SBE Rule 6A-1.012, Florida Administrative Code).
 - The contracts clearly specified deliverables, time frames, documentation requirements, and compensation.
 - District records evidenced that services were satisfactorily received and conformed to contract terms before payment.
 - The payments complied with contract provisions.
- From the population of purchasing card (P-card) expenditures totaling \$2.4 million during the period July 2025 through March 2026, examined documentation supporting 30 selected expenditures totaling \$134,903 to determine whether P-cards were administered in accordance with Board policies and District procedures. We also determined whether the District promptly canceled the P-cards for the 19 cardholders who separated from District employment during the audit period.

- From the population of 244 vendor address changes made during the period July 2025 through March 2026, selected 20 address changes and examined District records to determine whether the changes were properly authorized, documented, and verified before payments were made.
- Evaluated Board policies and District procedures to ensure that health insurance was provided only to eligible employees, retirees, and dependents and that, upon an employee's separation from District employment, insurance benefits were timely canceled as appropriate based on Board policies. We also determined whether the District had procedures for reconciling health insurance costs to employee, retiree, and Board-approved contributions.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

AUTHORITY

Section 11.45, Florida Statutes, requires that the Auditor General conduct an operational audit of each school district on a periodic basis. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is fluid and cursive, with the first name "Sherrill" being more prominent than the last name "Norman".

Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



201 West Burleigh Boulevard, Tavares, FL 32778-2496
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Superintendent:
Diane S. Kornegay, M.Ed.

School Board Members:
District 1
Bill Mathias, MAOM
District 2
Tyler Brandeburg
District 3
Marc Dodd, M.Ed.
District 4
Mollie Cunningham
District 5
Stephanie Luke, Ed.D.

September 16, 2026

Sherrill F. Norman, CPA
Auditor General – State of Florida
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111 West Madison Street
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Dear Ms. Norman:

First, we would like to thank you and your staff for the professional and constructive manner in which the audit was conducted. Student safety, fiscal accountability, regulatory compliance, safeguarding District resources, and maintaining effective operational controls are among the District's highest priorities. We view the audit process as a valuable tool for identifying opportunities to strengthen our procedures and support the continuous improvement of District operations. The District appreciates the recommendations provided and is committed to implementing appropriate corrective actions to address each finding.

Finding 1: School Safety – School Resource Officers

Response: The District will enhance its contracts with all law enforcement agencies providing School Resource Officers (SROs) to require the agencies to provide documentation demonstrating that assigned SROs have completed all training required by State law. In addition, the District will strengthen its existing procedures to require designated District personnel to obtain, review, and document verification of each SRO's completion of the required training.

Finding 2: General Conditions Costs

Response: The District will enhance its procedures for negotiation, monitoring, and documentation of general conditions costs associated with construction projects.

Finding 3: Purchasing Card Cancellations

The District will strengthen its procedures to ensure that purchasing cards are promptly canceled or suspended upon a cardholder's separation from employment.

Finding 4: Public Records Requests

The District will enhance its procedures for processing and monitoring public records requests to ensure timely responses consistent with State law.

Finding 5: Fiscal Transparency

The District will continue to strengthen its procedures to ensure compliance with statutory fiscal transparency requirements.

"Equal Opportunity in Education and Employment"



201 West Burleigh Boulevard, Tavares, FL 32778-2496
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Superintendent:
Diane S. Kornegay, M.Ed.

School Board Members:
District 1
Bill Mathias, MAOM
District 2
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District 4
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District 5
Stephanie Luke, Ed.D.

Finding 6: Information Technology Disaster Recovery

The District will enhance its procedures to require testing of the disaster recovery plan at least annually.

Sincerely,

Diane S. Kornegay, M.Ed.
Superintendent

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